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**THE EFFECT OF SELF-ASSESSMENT SYSTEM AND TAX KNOWLEDGE ON INDIVIDUAL TAXPAYER COMPLIANCE**
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**Abstract:**

Taxes are people's contributions to the state treasury, which are used to support the government's work program to implement changes so that government goals can be achieved. The role of the taxation sector is vast in supporting state revenues, so in this case, the awareness of the public as corporate taxpayers and personal taxpayers is needed. The self-assessment system is one of the government's efforts to grow individual tax revenues by giving confidence to taxpayers to be active in carrying out their tax obligations. In implementing the self-assessment system, taxpayers need to understand tax knowledge. Therefore, tax knowledge is a basis to support the current system's implementation. This study aims to determine the effect of a self-assessment system and tax knowledge on individual taxpayer compliance. The research population is taxpayers domiciled in Manado, with a sample of 100 respondents. The research uses questionnaires and analytical techniques using multiple linear analyses assisted by the SPSS Version 25 application program. The results of the study show that the self-assessment system variable does not have a significant effect on individual taxpayer compliance. In contrast, the tax knowledge variable influences individual taxpayer compliance.

**Keywords:** Self-Assessment System, Tax Knowledge, Individual Taxpayer Compliance Study on Individual Taxpayers

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**INTRODUCTION**

Tax is one of the Indonesian state's most significant income sources, whose development has increased from time to time. The role of the taxation sector is enormous in supporting state revenues. The realization of tax revenue can be appropriately implemented if there are regulations that support tax revenue. Even though it has been regulated regarding provisions for the imposition of sanctions for individual taxpayers who do not fulfill their obligations, it turns out that, in practice, the realization of tax revenues in several regions is still relatively low compared to the target set by the government. One of them is tax revenue in North Sulawesi Province, Manado region. One is tax revenue in North Sulawesi, as shown in Table 1 below.

**Table 1.** Tax Revenue from North Sulawesi DJP Regional Office Year 2021

| No | KPP        | Realization     | Acceptance targets | Percentage |
|----|------------|-----------------|--------------------|------------|
| 1  | Manado     | 826.215.799.722 | 1.872.569.944.000  | 44,89%     |
| 2  | Bitung     | 338.907.849.851 | 852.448.063.000    | 39,76%     |
| 3  | Tahuna     | 61.775.988.449  | 155.813.037.000    | 39,65%     |
| 4  | Kotamobagu | 220.621.730.731 | 494.440.848.000    | 44,64%     |

 Source: <https://barometer.co.id>

Based on table 1 above, it is clearly illustrated that the actual amount of individual tax revenue for the Province of North Sulawesi is less than 50% of the target set by the government

through the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia. The highest realization was only 44.89% at KPP Manado. This indicates several problems related to the compliance of individual and corporate taxpayers in fulfilling their obligations to pay taxes. Therefore, it is necessary to find a solution to increase state revenue from individual taxes.

The self-assessment system is one of the government's efforts to grow individual tax revenues. However, there are still several obstacles to implementing this self-assessment system in its application. One of them is that awareness of the public to fulfill their tax obligations still needs to be improved (Yunitasari, 2019). So that this affects the lack of tax revenue, such as there are still taxpayers who do not register, pay or deposit their taxes according to the amount that should be and taxpayers who do not submit their notification letters correctly, and various attempts to commit tax fraud. This problem invites various questions about whether the achievement of tax revenue is caused by a tax target that is too high or whether the level of taxpayer compliance still needs to be higher (Nurlaela, 2018). Therefore, knowledge of taxation is one of the things that is quite important in implementing a self-assessment system.

The tax knowledge possessed by an individual is closely related to the individual taxpayers' compliance. A taxpayer has good knowledge of taxation if the knowledge possessed can adequately implement the applicable system (paying, calculating, and reporting) without any confusion. Based on the description described above, the researcher is interested in taking up research titled "The Effect of Self-Assessment System and Tax Knowledge on Individual Taxpayer Compliance (Study on Individual Taxpayers KPP Pratama Manado)."

## METHODS

The type of research used is a quantitative research method with a survey approach. The population used by researchers in this study is individual taxpayers in the city of Manado. Therefore, the sample is based on individual taxpayers registered at KPP Pratama Manado.

The sampling method used is the accidental sampling method. The authors chose the accidental sampling technique by specifying the criteria that must be met by the samples used in this study. The criteria used in selecting the research sample are as follows:

1. All taxpayers who have been registered at KPP Pratama Manado.
2. Taxpayers who have implemented a self-assessment system in calculating, paying, and self-reporting the amount of tax owed.
3. All taxpayers, regardless of their income.

The number of samples was calculated using the Slovin formula to obtain 100 individual taxpayers.

## RESULT AND DISCUSSION

The descriptive statistical analysis method was used in this study to find out the frequency distribution, which shows the minimum value, maximum value, average, and standard deviation (standard deviation) of each variable using the help of a computer program, namely the IBM Statistical Package for Social Science (SPSS) version 25 as a research instrument.

**Table 2. Descriptive Statistics**

|                                | N   | Minimum | Maximum | Mean  | Std. Deviation |
|--------------------------------|-----|---------|---------|-------|----------------|
| Self-Assessment System         | 100 | 14      | 30      | 24.75 | 3.319          |
| Tax Knowledge                  | 100 | 16      | 30      | 24.32 | 3.055          |
| Individual Taxpayer Compliance | 100 | 16      | 30      | 24.22 | 3.380          |
| Valid N (listwise)             | 100 |         |         |       |                |

Source: SPSS 2.5 Processing Results (2022)

Based on table 2 above, it can be seen descriptive statistics about the total score of the variables used in this study. The score is the sum of item 1 to the last item in one variable.

1. The variable self-assessment system total data is 100, the minimum value is 14, the maximum value is 30, the average is 24.75, and the standard deviation is 3.319. Un
2. Variable knowledge of taxation, the amount of data is 100, the minimum value is 16, the maximum value is 30, the average value is 24.32, and the standard deviation value is 3.055.
3. Individual taxpayer compliance variable, the total data is 100, the minimum value is 16, the maximum value is 30, the average value is 24.22, and the standard deviation is 3.380.

**Table 3.** Variable X Validity Test Results

|      | Pearson Correlation | Sig. (2-tailed) | N   | Description |
|------|---------------------|-----------------|-----|-------------|
| X1.1 | 0,595               | 0,00            | 100 | Valid       |
| X1.2 | 0,684               | 0,00            | 100 | Valid       |
| X1.3 | 0,686               | 0,00            | 100 | Valid       |
| X1.4 | 0,618               | 0,00            | 100 | Valid       |
| X1.5 | 0,588               | 0,00            | 100 | Valid       |
| X1.6 | 0,721               | 0,00            | 100 | Valid       |
| X2.1 | 0,721               | 0,00            | 100 | Valid       |
| X2.2 | 0,686               | 0,00            | 100 | Valid       |
| X2.3 | 0,588               | 0,00            | 100 | Valid       |
| X2.4 | 0,650               | 0,00            | 100 | Valid       |
| X2.5 | 0,369               | 0,00            | 100 | Valid       |
| X2.6 | 0,582               | 0,00            | 100 | Valid       |

Source: SPSS 2.5 Processing Results (2022)

**Table 4.** Variable Y Validity Test Results

|    | Pearson Correlation | Sig. (2-tailed) | N   | Description |
|----|---------------------|-----------------|-----|-------------|
| Y1 | 0,482               | 0,00            | 100 | Valid       |
| Y2 | 0,641               | 0,00            | 100 | Valid       |
| Y3 | 0,639               | 0,00            | 100 | Valid       |
| Y4 | 0,681               | 0,00            | 100 | Valid       |
| Y5 | 0,714               | 0,00            | 100 | Valid       |
| Y6 | 0,589               | 0,00            | 100 | Valid       |

Source: SPSS 2.5 Processing Results (2022)

Based on tables 3 and 4, this test uses Pearson Correlation. If the correlation  $r$  is above 0.3, the instrument items are valid. Then it can be interpreted that all the questions variables X and Y are said to be "Valid."

**Table 5.** Reliability Test Results

| Variable | Cronbach's Alpha | Description |
|----------|------------------|-------------|
| X        | 0,901            | Reliable    |
| Y        | 0,842            | Reliable    |

Source: SPSS 2.5 Processing Results (2022)

Based on Table 5, The reliability of data is said to be good if the reliability of data is said to be good if it has a value of Alpha Conbrach's  $> 0.60$ . the results of the reliability test variable X = 0.901 and variable Y = 0.842, it can be said that the two variables are "Reliable" because the results of the two variables above are 0.60.

**Table 6. Normality Test Result**
**One-Sample Kolmogorov-Smirnov Test**

| Unstandardized Residual        |                |                   |
|--------------------------------|----------------|-------------------|
| N                              |                | 100               |
| Normal Parameters <sup>b</sup> | Mean           | .0000000          |
|                                | Std. Deviation | 2.10424245        |
| Most Extreme Differences       | Absolute       | .083              |
|                                | Positive       | .083              |
|                                | Negative       | -.076             |
| Test Statistic                 |                | .083              |
| Asymp. Sig. (2-tailed)         |                | .083 <sup>c</sup> |

a. Test distribution is Normal.  
 b. Calculated from data.  
 c. Lilliefors Significance Correction.

Source: SPSS 2.5 Processing Results (2022)

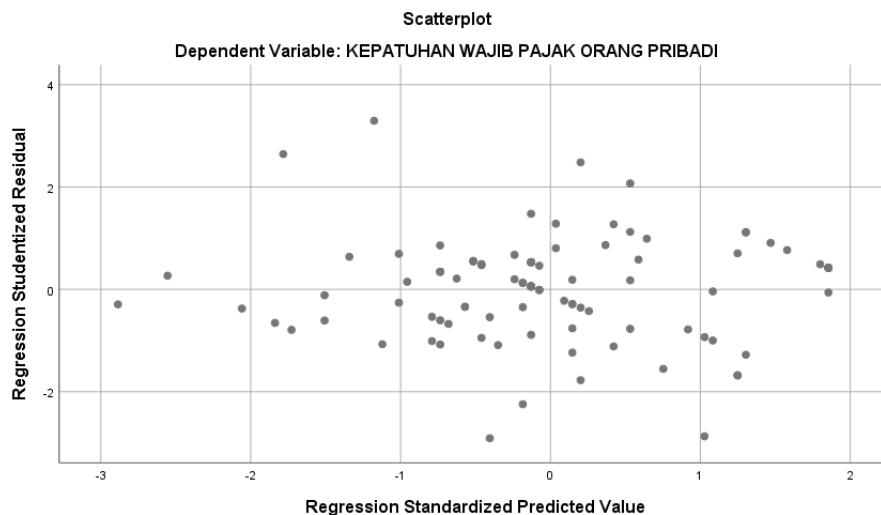
Based on table 6, the results of the data normality test with the Kolmogorov-Smirnov (K-S) yield a significance value of the residual variable of 0.083 or 8.3% greater than 0.05. Thus, the residual data in this study were normally distributed, so the assumption of normality was fulfilled.

**Table 7. Multicollinearity Test Result**

| Model                    | Coefficients                |            |                           | t     | Sig. | Collinearity Statistics |       |
|--------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
|                          | Unstandardized Coefficients |            | Standardized Coefficients |       |      | Tolerance               | VIF   |
|                          | B                           | Std. Error | Beta                      |       |      |                         |       |
| 1 (Constant)             | 2.880                       | 1.742      |                           | 1.653 | .102 |                         |       |
| Self-Assessment System   | .146                        | .118       | .143                      | 1.241 | .217 | .300                    | 3.336 |
| Tax Knowledge            | .729                        | .128       | .659                      | 5.706 | .000 | .300                    | 3.336 |
| a. Dependent Variable: Y |                             |            |                           |       |      |                         |       |

Source: SPSS 2.5 Processing Results (2022)

Table 7 shows the Tolerance value of the self-assessment system, or X1 = 0.300, and the Tolerance value of tax knowledge, or X2 = 0.300. VIF values for variables X = 3.336 and X2 = 3.336. So all variables do not have multicollinearity because they have a Tolerance value  $> 0.10$  and a VIF value  $< 10$ .



Source: SPSS 2.5 Processing Results (2022)

**Figure 1.** Heteroscedasticity Test Result

Based on Figure 1, the dots or patterns spread randomly above and below the number 0 on the Y-axis so that they do not form a particular pattern. So, the regression model in this study did not experience heteroscedasticity.

**Table 8.** Multiple Linear Regression Analysis Result

| Model | Coefficients                |            |                           | T     | Sig. |
|-------|-----------------------------|------------|---------------------------|-------|------|
|       | Unstandardized Coefficients |            | Standardized Coefficients |       |      |
|       | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                  | 2.880      | 1.742                     | 1.653 | .102 |
|       | Self Assessment System      | .146       | .118                      | .143  | .217 |
|       | Tax Knowledge               | .729       | .128                      | .659  | .000 |

a. Dependent Variable: Y

Source: SPSS 2.5 Processing Results (2022)

Based on table 8 in section (B), the regression formula is obtained as follows:

$$Y = 2,880 + 0,146 X_1 + 0,729 X_2 + e$$

1. Constant (a), the constant value shows a result of 2.880, meaning that if all the independent variables (self-assessment system and knowledge of taxation) have a value of 0, then the value of the dependent variable (individual taxpayer compliance) will be worth 2.880.
2. Self-Assessment system ( $X_1$ ) on beta ( $Y$ ), the results of the multiple linear regression equation above provide an assessment that the value of  $X_1$  is 0.146, which means that with every increase in  $X_1$ , the  $Y$  variable will increase by 0.146 assuming that the other independent variables of the regression model are fixed.
3. Knowledge of taxation ( $X_2$ ) to beta ( $Y$ ), the results of the multiple linear regression equation above provide an assessment that the value of  $X_2$  is 0.729, which means that with every increase in  $X_2$ , the  $Y$  variable will increase by 0.729 assuming that the other independent variables of the regression model are fixed.

**Table 9.** T Statistic Test

Coefficients

| Model                    | Unstandardized Coefficients |            | Standardized Coefficients | T     | Sig. |
|--------------------------|-----------------------------|------------|---------------------------|-------|------|
|                          | B                           | Std. Error | Beta                      |       |      |
| 1                        | (Constant)                  | 2.880      | 1.742                     | 1.653 | .102 |
|                          | Self Assessment System      | .146       | .118                      | .1241 | .217 |
|                          | Tax Knowledge               | .729       | .128                      | .659  | .000 |
| a. Dependent Variable: Y |                             |            |                           |       |      |

Source: SPSS 2.5 Processing Results (2022)

Based on table 9 in the Sig section, it can be concluded:

1. Self-Assessment System (X1) variable. Based on the output above, it is known that the significance value for the influence of variable X1 (self-assessment system) on variable Y (individual taxpayer compliance) is  $0.217 > 0.05$  and the t count value is  $1.241 < t$  table 1.984, so it can be concluded that X1 partially has no significant effect on Y or the self-assessment system has no significant effect on individual taxpayer compliance.
2. Tax Knowledge Variable (X2). It is known that the significance value for the effect of X2 on Y is  $0.000 < 0.05$ , and the t-count value of 5.706 is more significant than t-table 1.984, so it can be concluded that X2 has a significant effect on Y or knowledge of taxation has a partially significant effect on taxpayer compliance personal.

**Table 10.** Determination of Coefficient Test Results

| Model Summary  |                   |          |                   |                               |
|--|-------------------|----------|-------------------|-------------------------------|
| Model  | R                 | R Square | Adjusted R Square | Std. An error in the Estimate |
| 1  | .783 <sup>a</sup> | .612     | .604              | 2.126                         |
| a. Predictors: (Constant), Tax Knowledge, Self-Assessment System |                   |          |                   |                               |

Source: SPSS 2.5 Processing Results (2022)

Based on table 10, the self-assessment system and tax knowledge influence 60.4% of taxpayer compliance, while 39.6% are influenced by other variables not examined.

**The Influence of Self-Assessment System Implementation on Individual Taxpayer Compliance.** Based on the results of the partial significance test regarding the effect of the self-assessment system on individual taxpayer compliance in table 9 above, it is known that the calculated t-value obtained is 1.241 with a significance value of 0.217. Because the significance value of the t statistical test on the self-assessment system variable yields more significant results than the predetermined  $\alpha$  value ( $0.217 > 0.05$ ), this indicates that the self-assessment system variable has no significant effect on the taxpayer compliance variable so that  $H_1$ , which states that "the application of the self-assessment system affects individual taxpayer compliance is rejected or in other words, the application of the self-assessment system is not affected by individual taxpayer compliance.

Referring to the Theory of Planned Behavior according to (Xu, 2017), the self-assessment system variable is represented by the construction of an attitude (attitude). Suppose the implementation of the taxpayer self-assessment system increases. Taxpayers can consider the positive and negative aspects, in this case, the positive or negative aspects obtained when carrying out tax obligations, which result in compliant behavior or not. With the implementation of a good self-assessment system, someone will do things well, too, so it will form an intention to fulfill their tax obligations, and taxpayer compliance will increase.

**The Influence of Tax Knowledge on Individual Taxpayer Compliance.** Based on the results of the partial significance test regarding the effect of tax knowledge on individual taxpayer compliance in table 9 above, it is known that the *t* value is 5.706 with a significance value of 0.00 because the significance value of the *t* statistical test on the taxation effect variable is smaller than the predetermined  $\alpha$  value (0.000 < 0.05), this indicates that this tax knowledge variable has a significant effect on the individual taxpayer compliance variable so that  $H_2$  which states that "knowledge of taxation affects individual taxpayer compliance" is acceptable.

Referring to the Theory of Planned Behavior according to (Xu, 2017), the tax knowledge variable is represented by the construction of subjective norms (subjective norms). If the knowledge of the taxpayer increases. The taxpayer creates an attitude in behaving because he understands the impact, and the actions taken will produce an understanding that affects the taxpayer in behaving, namely in carrying out tax obligations. So that it will form the intention or belief of the taxpayer in carrying out his tax obligations, and taxpayer compliance will increase.

## CONCLUSION

Based on the results of data analysis and discussion that has been presented, several conclusions can be drawn as follows:

1. Based on the results of the partial significance test presented in table 9, the application of the self-assessment system has no significant effect on individual taxpayer compliance at KPP Pratama Manado, so the  $H_1$  proposed in this study is rejected.
2. Based on the results of the partial significance test presented in table 9, tax knowledge significantly affects individual taxpayer compliance at KPP Pratama Manado, so  $H_2$  proposed in this study is acceptable.

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